

## EXHIBIT B

**W.R. Grace**  
**Hours by Each Professional**  
**July 1 - 31, 2008 (Deloitte Tax LLP)**

	<b>Position</b>	<b>Hours</b>	<b>Billing Rate</b>	<b>Professional Fees</b>
COLLINS, BRYAN P	Partner	5.50	\$ 680	\$ 3,740
<b>10 year Carryback Rule Issue</b>		<b>5.50</b>		<b>\$ 3,740</b>
KESHK, AHMAD G	Director	42.65	\$ 680	\$ 29,002
STEINSALTZ, MICHAEL E	Partner	1.00	\$ 680	\$ 680
GORDON, JARED H	Principal	0.10	\$ 570	\$ 57
GRANT, NICHOLAS C	Senior	21.75	\$ 290	\$ 6,308
<b>IP Migration</b>		<b>65.50</b>		<b>\$ 36,047</b>
STEINSALTZ, MICHAEL E	Partner	3.00	\$ 680	\$ 2,040
GORDON, JARED H	Principal	0.50	\$ 570	\$ 285
ALEX, ANU T	Assistant Manager	4.00	\$ 400	\$ 1,600
<b>Administrative Matters incl. billing</b>		<b>7.50</b>		<b>\$ 3,925</b>
BIZIC, MARK G	Tax Processing	1.00	\$ 70	\$ 70
PROUTY, JOAN T	Paraprofessional	2.40	\$ 70	\$ 168
REED, VALERIE R	Administrative Ass't	1.00	\$ 70	\$ 70
<b>Administrative Services</b>		<b>4.40</b>		<b>\$ 308</b>
<b>Subtotal Deloitte Tax LLP Fees for July 2008</b>		<b>82.90</b>		<b>\$ 44,020</b>
<b>Out of Pocket Expenses Deloitte Tax LLP for July 2008</b>				<b>\$760</b>
<b>Total Deloitte Tax LLP Fees for July 2008</b>				<b>\$ 44,780</b>